

THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, MODIFY, AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF ONE HUNDRED FOURTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

IF YOU HAVE QUESTIONS, PLEASE CONTACT DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.

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 Shai Y. Waisman

Attorneys for Debtors
 and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

NOTICE OF HEARING ON DEBTORS' ONE HUNDRED FOURTH OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)

PLEASE TAKE NOTICE that on March 14, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their one hundred fourth omnibus objection to claims (the "Debtors' One Hundred Fourth Omnibus Objection to Claims"), and that a hearing

(the “Hearing”) to consider the Debtors’ One Hundred Fourth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **April 28, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred Fourth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq., and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and

Evan Fleck, Esq.); so as to be so filed and received by no later than **April 13, 2011 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred Fourth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors’ One Hundred Fourth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: March 14, 2011
New York, New York

/s/ Shai Y. Waisman
Shai Y. Waisman

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
 :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
 :
Debtors. : (Jointly Administered)
-----X

**DEBTORS' ONE HUNDRED FOURTH OMNIBUS
OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)**

**THIS OBJECTION SEEKS TO REDUCE, RECLASSIFY, MODIFY,
AND ALLOW CERTAIN FILED PROOFS OF CLAIM. PARTIES
RECEIVING THIS NOTICE OF ONE HUNDRED FOURTH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE
OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR
CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO
DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR
CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, SARAH DECKER, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent as follows:

Relief Requested

1. The Debtors file this one hundred fourth omnibus objection to claims (the “One Hundred Fourth Omnibus Objection to Claims”), pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking to reduce, reclassify (in certain instances), modify the Debtor entity (in certain instances), and allow the claims listed on Exhibit A annexed hereto.¹

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed on Exhibit A (collectively, the “Settled Derivative Claims”) should be reduced, reclassified (in certain instances), modified (in certain instances), and allowed. Pursuant to this Court’s order approving procedures for the settlement or assumption and assignment of prepetition derivative contracts (the “December Order”) [Docket No. 2257], claimants and the Debtors have negotiated settlements of disputes related to derivative claims. These signed agreements

¹ Not all claims listed on Exhibit A require reclassification or modification of the Debtor entity. Exhibit A, however, sets forth which specific claims will be reclassified as non-priority general unsecured claims pursuant to the parties’ agreement as well as against which Debtor the claim shall be allowed.

include claim amounts and identify the correct Debtor entity against whom the claim is properly asserted. The proofs of claim being objected to are not consistent with the terms of such settlements. The Debtors, therefore, request that the Court reduce, reclassify, and/or modify, as appropriate, each such claim to reflect (a) the Debtor listed on Exhibit A under the column heading “*Modified Debtor*,” (b) the amount listed under the column heading “*Modified Amount*,” and (c) the classification listed under the column heading “*Modified Class*.” The Debtors further request that the Court allow each such claim only to the extent of such Modified Amount and Modified Class and only as to the Modified Debtor.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

6. On December 16, 2008, the Court entered the December Order, which approved and established specific procedures by which the Debtors could settle claims arising from the termination of prepetition derivative contracts.

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Settled Derivative Claims Should Be Reduced, Reclassified, and Allowed

9. In their review of the claims filed on the claims register in these cases, the Debtors have identified the claims on Exhibit A as being claims for which the Debtors specifically negotiated an agreement with the claimants for a total claim amount and (in certain instances) a classification and Debtor entity that is not the amount, classification, and/or Debtor that is reflected on such claimants’ proof of claim.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS

660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Pursuant to the December Order, the Debtors engaged in negotiations with certain claimants that had filed proofs of claim against the Debtors asserting obligations based on prepetition derivative contracts. The Debtors and these claimants negotiated and agreed to claim amounts and (in certain instances) classifications and Debtor entities against which the claims are to be asserted that are not reflected on the proof of claim forms filed by these claimants. The agreements regarding the claim amounts, claim classifications, and designation as to appropriate Debtor counterparty are reflected in written “Termination Agreements” executed by the relevant Debtor and the holder of the Settled Derivative Claim.

12. The holders of the Settled Derivative Claims agreed that their claims are properly asserted against the Debtor counterparty that is reflected on Exhibit A under the column heading “*Modified Debtor*,” and in the reduced amounts and classifications that are reflected under the column headings “*Modified Amount*” and “*Modified Class*.” The Debtors are seeking only to reclassify claims or modify the Debtor where the claimant’s proof of claim is not consistent with such claimant’s Termination Agreement. Accordingly, in order to properly reflect the Debtors’ and claimants’ agreements with respect to the Debtor entity, value, and classification of these claims, the Debtors request that the Court reduce, reclassify, and/or modify (as appropriate) each Settled Derivative Claim to reflect (a) the Debtor entity listed on Exhibit A under the column heading “*Modified Debtor*,” (b) the value listed under the column heading “*Modified Amount*,” and (c) the classification under the column heading

“Modified Class.” The Debtors further request that the Court allow each such Settled Derivative Claim only to the extent of such modified amount and classification listed on Exhibit A under the column headings *“Modified Amount”* and *“Modified Class,”* and only as to the *“Modified Debtor”* set forth therein.

Notice

13. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this One Hundred Fourth Omnibus Objection to Claims on (i) the U.S. Trustee; (ii) the attorneys for the Creditors’ Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Debtors submit that no other or further notice need be provided.

14. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: March 14, 2011
New York, New York

/s/ Shai Y. Waisman

Shai Y. Waisman

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	3D CAPITAL YEN FUND, THE A SUB TRUST OF BGI CAYMAN FIXED INCOME TRUST PO BOX 501 CARDINAL AVENUE GEORGE TOWN GRAND CAYMAN, CAYMAN ISLANDS	12011	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,144,850.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,877,218.00
2	3D CAPITAL YEN FUND, THE A SUB-TRUST OF BGI CAYMAN FIXED INCOME TRUST PO BOX 501 CARDINAL AVENUE GEORGE TOWN GRAND CAYMAN, CAYMAN ISLANDS	12012	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,144,850.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,877,218.00
3	3D GLOBAL OPPORTUNITIES (US INSTITUTIONAL) FUND LTD, THE WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	12013	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$872,474.00*	Lehman Brothers Holdings Inc.	Unsecured	\$779,538.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	3D GLOBAL OPPORTUNITIES (US INSTITUTIONAL) FUND LTD, THE WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	12014	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$872,474.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$779,538.00
5	AAREAL BANK AG OPS LEGAL & DOCUMENTATION ATTN: JAN KOPP PAULINENSTRASSE 15 WIESBADEN, 65189 GERMANY	65780	12/01/2009	Lehman Brothers Holdings Inc.	Unsecured	\$3,312,656.18*	Lehman Brothers Holdings Inc.	Unsecured	\$2,824,000.00
6	AAREAL BANK AG OPS LEGAL AND DOCUMENTATION ATTN: JAN KOPP PAULINENSTRASSE 15 WIESBADEN, 65189 GERMANY	65781	12/01/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$3,312,656.18*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,824,000.00
7	AMERICAN EQUITY INVESTMENT LIFE INSURANCE COMPANY ATTN: MARLA LACEY, ESQ. 5000 WESTOWN PARKWAY SUITE 440 WEST DES MOINES, IA 50266	24539	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$7,828,031.24*	Lehman Brothers Special Financing Inc.	Unsecured	\$7,400,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
8	BGI ALPHACREDIT INVESTMENT GRADE BOND PORTFOLIO PO BOX 31113 45 MARKET STREET, SUITE 3206A GARDENIA COURT CAMANA BAY GRAND CAYMAN, KY1-1205 CAYMAN ISLANDS	12017	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$457,980.00*	Lehman Brothers Holdings Inc.	Unsecured	\$407,925.00
9	BGI ALPHACREDIT INVESTMENT GRADE BOND PORTFOLIO PO BOX 31113 45 MARKET STREET, SUITE 3206A GARDENIA COURT CAMANA BAY GRAND CAYMAN, KY1-1205 CAYMAN ISLANDS	12018	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$457,980.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$407,925.00
10	BGI FIXED INCOME CREDIT OPPORTUNITIES FUND LTD WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	12021	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$61,678.00*	Lehman Brothers Holdings Inc.	Unsecured	\$52,712.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
11	BGI FIXED INCOME CREDIT OPPORTUNITIES FUND LTD WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	12022	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$61,678.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$52,712.00
12	BILL & MELINDA GATES FOUNDATION TRUST INVESTMENT OFFICE ATTN: GENERAL COUNSEL 2365 CARILLON POINT KIRKLAND, WA 98033	21729	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$6,654,706.17	Lehman Brothers Special Financing Inc.	Unsecured	\$6,414,919.82
13	BILL & MELINDA GATES FOUNDATION TRUST INVESTMENT OFFICE ATTN: GENERAL COUNSEL 2365 CARILLON POINT KIRKLAND, WA 98033	21728	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,654,706.17	Lehman Brothers Holdings Inc.	Unsecured	\$6,414,919.82

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
14	BRIDGEWATER ALL WEATHER FUND (AUSTRALIA) BRIDGEWATER ASSOCIATES, INC. ATTN: PETER LA TRONICA ONE GLENDINNING PLACE WESTPORT, CT 06880	2634	02/09/2009	Lehman Brothers Commercial Corporation	Unsecured	\$52,446.09	Lehman Brothers Commercial Corporation	Unsecured	\$52,436.48
15	BWA/H.E.S.T AUSTRALIA LTD. ATTN:PETER LATRONICA BRIDGEWATER ASSOCIATES, INC. ONE GLENDINNING PLACE WESTPORT, CT 06880	23744	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$6,595,012.84	Lehman Brothers Holdings Inc.	Unsecured	\$66,936.00
16	BWA/H.E.S.T AUSTRALIA LTD. ATTN: PETER LATRONICA BRIDGEWATER ASSOCIATES, INC ONE GLENDINNING PLACE WESTPORT, CT 06880	23745	09/21/2009	Lehman Brothers Commercial Corporation	Unsecured	\$6,595,012.84	Lehman Brothers Commercial Corporation	Unsecured	\$66,936.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
17	CENTRAL STATES, SOUTHEAST & SOUTHWEST AREAS PENSION FUND C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	17103	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$38,433.46*	Lehman Brothers Holdings Inc.	Unsecured	\$47,847.46
18	CENTRAL STATES, SOUTHEAST & SOUTHWEST AREAS PENSION FUND C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	17104	09/18/2009	Lehman Brothers Commercial Corporation	Unsecured	\$38,433.46*	Lehman Brothers Commercial Corporation	Unsecured	\$47,847.46
19	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF PLATINUM GROVE CONTINGENT CAPITAL MASTER FUND LTD. ATTN: ALPHA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	37113	10/09/2009	Lehman Brothers Holdings Inc.	Unsecured	\$10,767,216.00	Lehman Brothers Holdings Inc.	Unsecured	\$7,300,000.00

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
20	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF PLATINUM GROVE CONTINGENT CAPITAL MASTER FUND LTD. ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	37114	10/09/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$10,812,208.00	Lehman Brothers Special Financing Inc.	Unsecured	\$7,300,000.00
21	DESOTO COUNTY PARTNERS LP C/O AMBLING PROPERTY INVESTMENTS ATTN: GREG WRIGHT 7000 CENTRAL PARKWAY, SUITE 1100 ATLANTA, GA 30328	22125	09/21/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$124,320.26	Lehman Brothers Derivative Products Inc.	Unsecured	\$61,250.63
22	EATON VANCE CREDIT OPPORTUNITIES FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18258	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,083,002.34	Lehman Brothers Holdings Inc.	Unsecured	\$1,088,000.20

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
23	EATON VANCE CREDIT OPPORTUNITIES FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18259	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,083,002.34	Lehman Brothers Special Financing Inc.	Unsecured	\$1,088,000.20
24	EATON VANCE FLOATING-RATE INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18254	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$20,886.19	Lehman Brothers Special Financing Inc.	Unsecured	\$20,982.57
25	EATON VANCE FLOATING-RATE INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18255	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$20,886.19	Lehman Brothers Holdings Inc.	Unsecured	\$20,982.57

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
26	EATON VANCE LIMITED DURATION INCOME FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18242	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$27,616.91	Lehman Brothers Special Financing Inc.	Unsecured	\$27,744.35
27	EATON VANCE LIMITED DURATION INCOME FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18244	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$27,616.91	Lehman Brothers Holdings Inc.	Unsecured	\$27,744.35
28	EATON VANCE SENIOR FLOATING- RATE TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18252	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$20,886.19	Lehman Brothers Special Financing Inc.	Unsecured	\$20,982.57

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

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ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
29	EATON VANCE SENIOR FLOATING- RATE TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18253	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$20,886.19	Lehman Brothers Holdings Inc.	Unsecured	\$20,982.57
30	EATON VANCE SENIOR INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18256	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$15,664.39	Lehman Brothers Holdings Inc.	Unsecured	\$15,736.68
31	EATON VANCE SENIOR INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18257	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$15,664.39	Lehman Brothers Special Financing Inc.	Unsecured	\$15,736.68

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
32	ENSIGN PEAK ADVISORS, INC. KEVIN LUND, VICE PRESIDENT 50 EAST NORTH TEMPLE SALT LAKE CITY, UT 84150	16071	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,258,638.00	Lehman Brothers Special Financing Inc.	Unsecured	\$800,000.00
33	FIELD STREET MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	19681	09/11/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$5,131,500.00* \$693,625.00* \$5,825,125.00	Lehman Brothers Holdings Inc.	Unsecured	\$5,800,000.00
34	FIELD STREET MASTER FUND LTD C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	19682	09/11/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$5,131,500.00* \$693,625.00* \$5,825,125.00	Lehman Brothers Special Financing Inc.	Unsecured	\$5,800,000.00
35	FLOATING RATE PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18248	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$300,407.51	Lehman Brothers Special Financing Inc.	Unsecured	\$301,793.83

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
36	FLOATING RATE PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18249	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$300,407.51	Lehman Brothers Holdings Inc.	Unsecured	\$301,793.83
37	FOUNDATION OF THE CATHOLIC DIOCESE OF COLUMBUS, OHIO, THE JENNIFER DAMIANO 1071 S HIGH ST COLUMBUS, OH 43206	21553	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$21,872.70	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
38	FOUNDATION OF THE CATHOLIC DIOCESE OF COLUMBUS, OHIO, THE 257 E BROAD ST COLUMBUS, OH 43215-3703	21594	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$21,872.70	Lehman Brothers Special Financing Inc.	Unsecured	\$37,489.22
39	FRANK RUSSELL US BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1488 385 E. COLORADO BLVD. PASADENA, CA 91101	20927	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$80,930.45 \$45,383.07 \$126,313.52	Lehman Brothers Holdings Inc.	Unsecured	\$21,152.40

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
40	HURLEY SACRAMENTO L.P. LISA WEIL, ESQ. COX, CASTLE & NICHOLSON LLP 555 CALIFORNIA STREET, 10TH FLOOR SAN FRANCISCO, CA 94104	4663	05/29/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$388,568.75	Lehman Brothers Special Financing Inc.	Unsecured	\$236,000.00
41	INTERNATIONAL PAINTERS AND ALLIED TRADES INDUSTRY PENSION FUND C/O DAWN M. COSTA, ESQ. JENNINGS SIGMOND, P.C. 501 WALNUT STREET, 16TH FLOOR PHILADELPHIA, PA 19106	12873	09/15/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$23,844.45 \$93,404.41 \$117,248.86	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
42	INTERNATIONAL PAINTERS AND ALLIED TRADES INDUSTRY PENSION FUND C/O DAWN M. COSTA, ESQ. JENNINGS SIGMOND, P.C. 501 WALNUT STREET, 16TH FLOOR PHILADELPHIA, PA 19106	12874	09/15/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$23,844.45 \$93,404.41 \$117,248.86	Lehman Brothers Special Financing Inc.	Unsecured	\$133,522.61

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
43	JACKSON BOND, L.P. C/O AMBLING PROPERTY INVESTMENTS ATTN: GREG WRIGHT 7000 CENTRAL PARKWAY, SUITE 1100 ATLANTA, GA 30328	22127	09/21/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$21,183.14	Lehman Brothers Derivative Products Inc.	Unsecured	\$13,182.07
44	LAWSON SOFTWARE, INC ATTN: BRUCE MCPHEETERS 380 ST. PETER STREET SAINT PAUL, MN 55102- 1302	32322	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured Subtotal	\$773,882.29 \$8,712,463.68 \$9,486,345.97	Lehman Brothers OTC Derivatives Inc.	Unsecured	\$9,096,695.00
45	LOUISIANA SHERIFF'S PENSION & RELIEF FUND C/O OSEY MCGEE JR. 1225 NICHOLSON DRIVE BATON ROUGE, LA 70802	21554	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$26,581.60 \$216,522.88 \$243,104.48	Lehman Brothers Holdings Inc.	Unsecured	\$0.00
46	LOUISIANA SHERIFF'S PENSION & RELIEF FUND C/O OSEY MCGEE JR. 1225 NICHOLSON DRIVE BATON ROUGE, LA 70802	21555	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$26,581.60 \$216,522.88 \$243,104.48	Lehman Brothers Special Financing Inc.	Unsecured	\$317,544.20

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
47	MIP CORE ALPHA BOND MASTER PORTFOLIO C/O BARCLAYS GLOBAL FUND ADVISORS 400 HOWARD ST SAN FRANCISCO, CA 94105	12009	09/14/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$65,502.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$56,235.00
48	MIP COREALPHA BOND MASTER PORTFOLIO C/O BARCLAYS GLOBAL FUND ADVISORS 400 HOWARD ST SAN FRANCISCO, CA 94105	12008	09/14/2009	Lehman Brothers Holdings Inc.	Unsecured	\$65,502.00*	Lehman Brothers Holdings Inc.	Unsecured	\$56,235.00
49	NATIONAL BANK OF GREECE SA OPERATIONS DIVISION (038) 68, ACADEMIAS STREET (1ST FLOOR) ATHENS, 106 78 GREECE	11983	09/14/2009	Lehman Brothers Commercial Corporation	Unsecured	\$541,301.57	Lehman Brothers Commercial Corporation	Unsecured	\$429,487.83
50	NATIONWIDE LIFE INSURANCE COMPANY (INC) ATTN: NATIONWIDE INVESTMENTS- DERIVATIVES ONE NATIONWIDE PLAZA COLOMBUS, OH 43215	18549	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$722,000.00 \$4,997,736.00 \$5,719,736.00	Lehman Brothers Special Financing Inc.	Unsecured	\$4,097,943.79

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
51	NATIONWIDE RETIREMENT PLAN ATTN: NATIONAWIDE INVESTMENTS- DERIVATIVES ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	18548	09/18/2009	Lehman No Case Asserted/All Cases Asserted	Secured Unsecured Subtotal	\$72,757,000.00 \$19,232,764.00 \$91,989,764.00	Lehman Brothers Special Financing Inc.	Unsecured	\$15,765,537.09
52	RAIFFEISEN BANK RT ATTN: MRS ZSUZSANNA VARGE BIRONE RAIFFEISEN BANK ZRT 6 AKADEMIA U BUDAPEST, 1054 HUNGARY	13017	09/15/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,396,952.00	Lehman Brothers Special Financing Inc.	Unsecured	\$950,000.00
53	SENIOR DEBT PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18247	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$83,113.62	Lehman Brothers Holdings Inc.	Unsecured	\$83,497.17
54	SENIOR DEBT PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	18268	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$83,113.62	Lehman Brothers Special Financing Inc.	Unsecured	\$83,497.17

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED		
NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
55 SOUTHAVERN PARTNERS I, L.P. C/O AMBLING PROPERTY INVESTMENTS ATTN: GREG WRIGHT 7000 CENTRAL PARKWAY, SUITE 1100 ATLANTA, GA 30328	22124	09/21/2009	Lehman Brothers Derivative Products Inc.	Unsecured	\$68,989.36	Lehman Brothers Derivative Products Inc.	Unsecured	\$33,915.18
56 SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	67006	08/12/2010	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$16,020,000.00 \$828,276.50 \$16,848,276.50	Lehman Brothers Special Financing Inc.	Unsecured	\$828,276.50
57 SUN LIFE ASSURANCE COMPANY OF CANADA (US) ONE SUN LIFE EXECUTIVE PARK SC1306 WELLESLEY HILLS, MA 02481	67007	08/12/2010	Lehman Brothers Holdings Inc.	Unsecured	\$2,364,362.97	Lehman Brothers Holdings Inc.	Unsecured	\$828,276.50

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

			ASSERTED			MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
58	TFL PENSION FUND ATTN: PETER R. LA TRONICA C/O BRIDGEWATER ASSOCIATES, INC., AS AUTHORI C/O BRIDGEWATER ASSOCIATES, INC., AS AUTHORIZED AGENT ONE GLENDINNING PLACE WESTPORT, CT 06880 TRANSFERRED TO: BRIDGEWATER ASSOCIATES, LP TRANSFEROR: TFL PENSION FUND ATTN: ALISON GREGORY ONE GLENDINNING PLACE WESTPORT, CT 06880	20779	09/21/2009	Lehman Brothers Commercial Corporation	Unsecured	\$87,863.01 <			

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
60	WELLINGTON TRUST COMP, NA MULTIPLE COMMON TRUST FUNDS TRUST LIBOR PLUS PORTFOLIO C/O WELLINGTON MANAGEMENT COMP, LLC ATTN: DONALD CAIAZZA BOSTON, MA 02109	67324	02/04/2011	Lehman Brothers Holdings Inc.	Unsecured	\$31,484.61	Lehman Brothers Holdings Inc.	Unsecured	\$30,488.07
61	WELLS FARGO BANK N.A. AS TRUSTEE C/O GALLIARD CAPITAL MANAGEMENT INC ATTN: JOHN R CASWELL 800 LASALLE AVENUE SUITE 1100 MINNEAPOLIS, MN 55402	29885	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,330,707.98*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,681,021.34
62	WELLS FARGO BANK N.A. AS TRUSTEE C/O GALLIARD CAPITAL MANAGEMENT INC ATTN: JOHN R CASWELL 800 LASALLE AVENUE SUITE 1100 MINNEAPOLIS, MN 55402	29886	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$8,548,768.38*	Lehman Brothers Holdings Inc.	Unsecured	\$4,576,882.88

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
63	WELLS FARGO BANK NA AS TRUSTEE C/O GALLIARD CAPITAL MANAGEMENT, INC ATTN: JOHN P CASWELL 800 LASALLE AVENUE, SUITE 1100 MINNEAPOLIS, MN 55402	29887	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,548,768.38*	Lehman Brothers Special Financing Inc.	Unsecured	\$4,576,882.88
64	WELLS FARGO BANK NA AS TRUSTEE C/O GALLIARD CAPITAL MANAGEMENT ATTN: JOHN R. CASWELL 800 LASALLE AVENUE, SUITE 1100 MINNEAPOLIS, MN 55402	29892	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,330,707.98*	Lehman Brothers Holdings Inc.	Unsecured	\$1,681,021.34
65	WELLS FARGO MASTER TRUST C/O GALLIARD CAPITAL MANAGEMENT ATTN: JOHN R. CASWELL 800 LASALLE AVENUE, SUITE 1100 MINNEAPOLIS, MN 55402	30065	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$416,548.60*	Lehman Brothers Special Financing Inc.	Unsecured	\$336,330.30

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 104: EXHIBIT A - SETTLED DERIVATIVE CLAIMS

ASSERTED							MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
66	WELLS FARGO MASTER TRUST C/O GALLIARD CAPITAL MANAGEMENT INC ATTN: JOHN R. CASWELL 800 LASALLE AVENUE, SUITE 1100 MINNEAPOLIS, MN 55402-2033	30110	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$416,548.60*	Lehman Brothers Holdings Inc.	Unsecured	\$336,330.30
67	WHITE MOUNTAINS LIFE REINSURANCE (BERMUDA) LTD. ATTN: ARLENE R. ALVES C/O SEWARD & KISSEL LLP ONE BATTERY PLAZA NEW YORK, NY 10017	19685	09/11/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,808,000.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,650,000.00
TOTAL						\$241,005,222.78	TOTAL		\$111,095,806.47

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' ONE HUNDRED FOURTH
OMNIBUS OBJECTION TO CLAIMS (SETTLED DERIVATIVE CLAIMS)**

Upon the one hundred fourth omnibus objection to claims, dated March 14, 2011 (the "One Hundred Fourth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reduce, reclassify (in certain instances), and modify the Debtor entity (in certain instances), and allow the Settled Derivative Claims on the grounds that the Debtors and claimants have agreed upon a claim amount and, in certain instances, a classification and Debtor counterparty that is not currently reflected on claimants' proofs of claim, all as more fully described in the One Hundred Fourth Omnibus Objection to Claims; and due and proper notice of the One Hundred Fourth Omnibus Objection to Claims having been provided to (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) each claimant listed on Exhibit A

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred Fourth Omnibus Objection to Claims.

attached to the One Hundred Fourth Omnibus Objection to Claims; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]; and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred Fourth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred Fourth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred Fourth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Settled Derivative Claim listed on Exhibit 1 annexed hereto is hereby modified and allowed in the amount and classification and against the Debtor that is set forth on Exhibit 1 under the column headings “*Modified Amount*,” “*Modified Class*,” and “*Modified Debtor*”; and it is further

ORDERED that this Order supersedes all previous orders regarding the Settled Derivative Claims listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to, any claim listed on Exhibit A to the One Hundred Fourth Omnibus Objection to Claims that does not appear on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all
matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE